

FIGURE 1

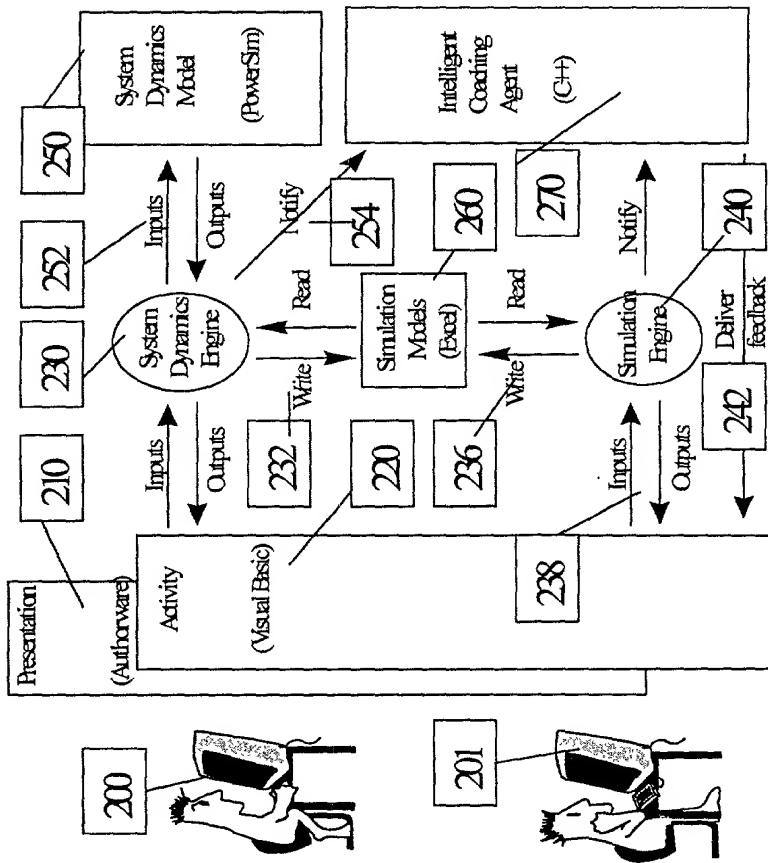


FIGURE 2

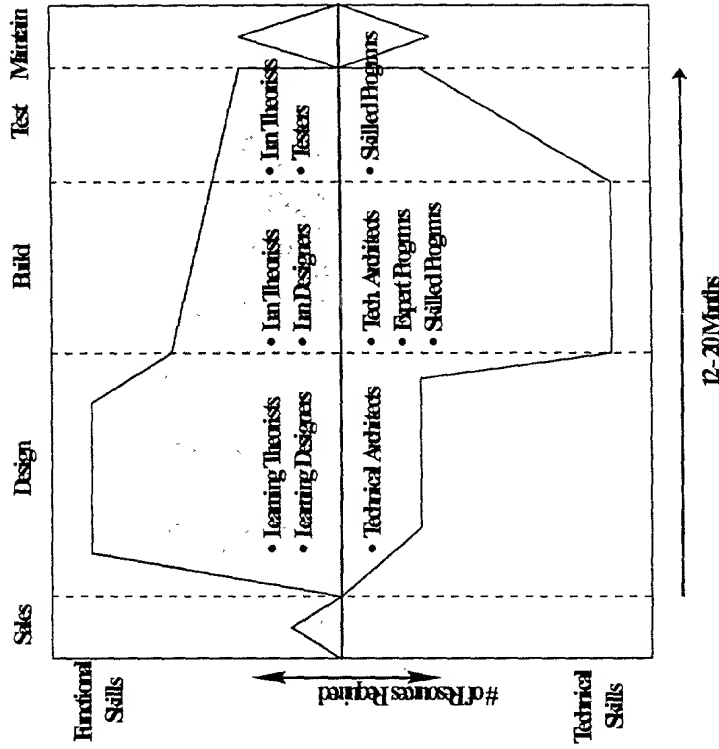


FIGURE 3

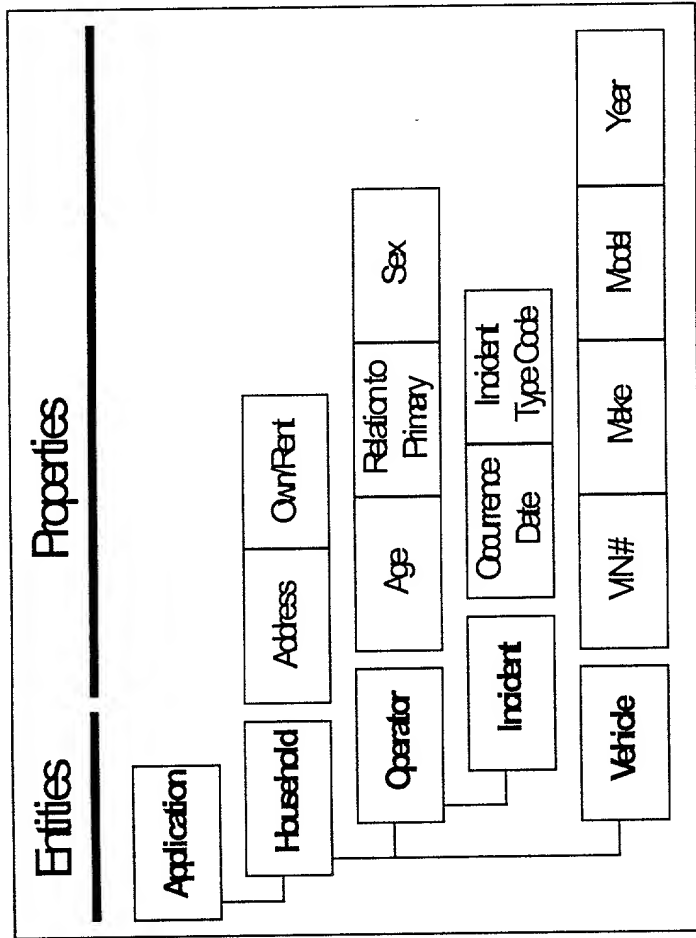


FIGURE 4

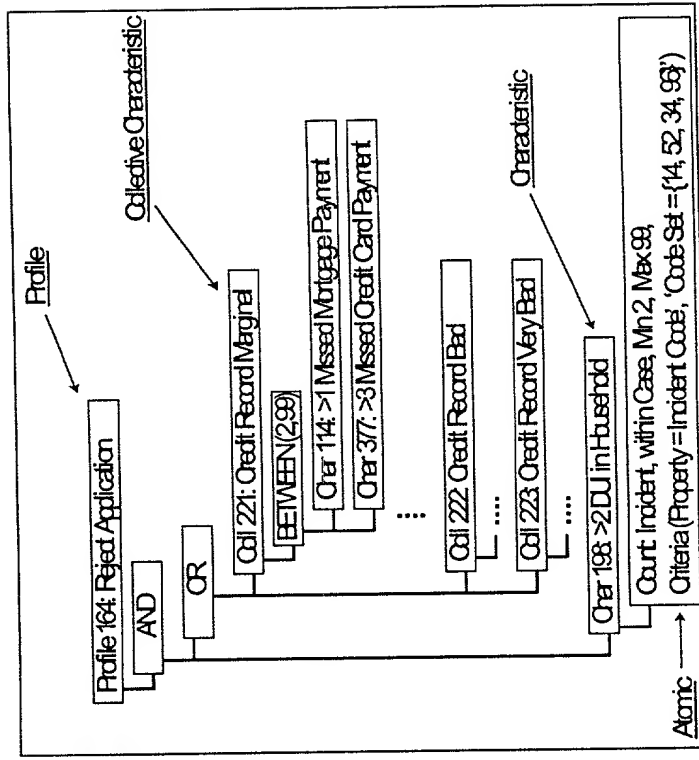


FIGURE 5

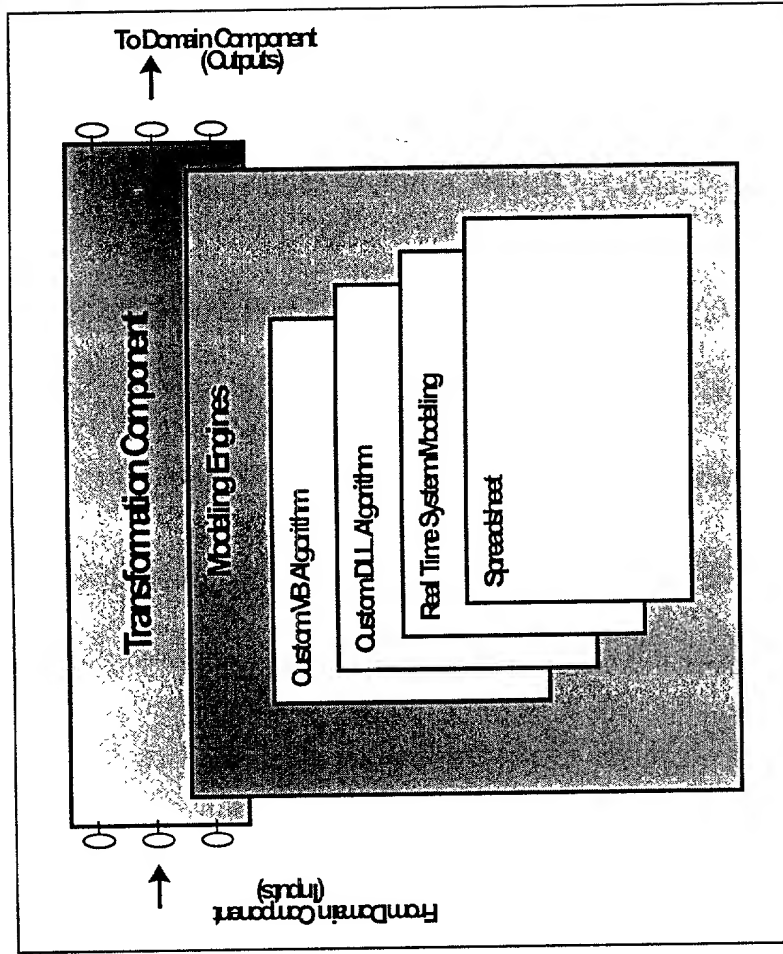


FIGURE 6

The screenshot shows an accounting software interface for a company named **E Bikes**. The top menu bar includes **Account Transactions**, **Journalize**, **Prepare for Posting**, and **Exit**. Below the menu bar, there are buttons for **Timeline**, **Glossary**, and **How What**. The main window is divided into several sections. On the left, there is a **Journal Entry** section with a date of **01/02** and a description: **Startup investment in E Bikes from E-Corporate**. The amount is **\$210,000.00**. Below this, there is a **Total** of **\$210,000.00**. On the right, there is a **Journal - Y1** section with a table showing the entry. The table has columns for **Date**, **Cr./Dr.**, **Accounts**, **Journal - Y1**, **DR**, and **CR**. The entry is dated **1/01** and is recorded as a **CR** of **1** in the **Accounts** column. Below the table, there is a **Accounting Concepts** section with a **Yes** button.

FIGURE 7

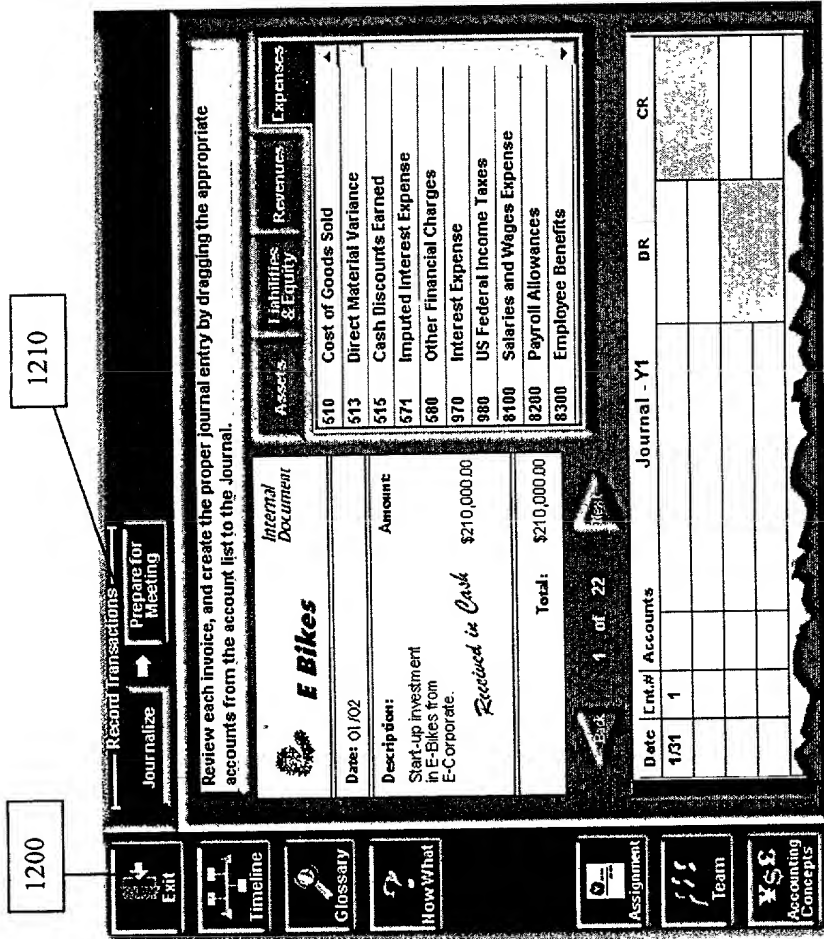


Figure 8

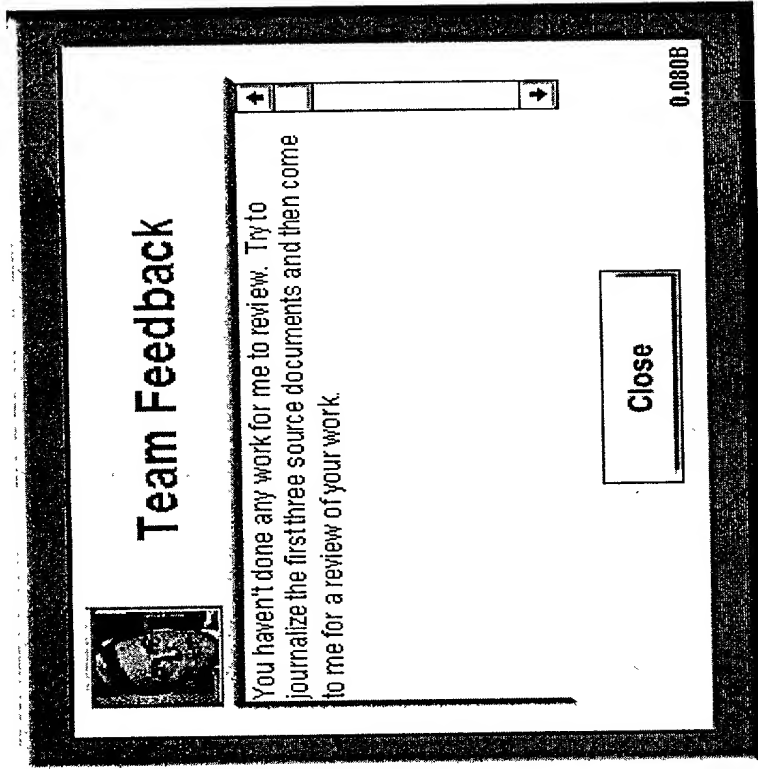


Figure 9

[illegible]

## Figure 10

**Review each invoice, and create the proper journal entry by dragging the appropriate accounts from the account list to the Journal.**

**2 of 22**

**Blue Chip Securities**

**Settlement Invoice**

**Date:** 01/02      **Inv.#:** 6578-31

Description:	Amount
\$150,000.00 Government Bonds	\$150,000.00
<p>Note from management:            We won't use the entire            \$210,000.00 we got from            Corporate this month, so            we purchased these            bonds so we can earn            some interest.</p>	
<b>Total:</b>	<b>\$150,000.00</b>

Assets	Liabilities & Equity	Revenues	Expenses
379 Payroll Taxes Accrued			
380 Employee Benefit Cost Accrued			
381 Other Taxes Accrued			
391 Accrued Expenses			
401 Deferred Income			
419 Reserve for Sundry Losses			
421 Reserve for Replacement			
462 Foreign Currency Translation Adj			
471 Paid-in Capital			
481 Retained Earnings 1/1			

Date	Ent.#	Accounts	Journal - Y1	DR	CR
1/31	2	30 Accounts Receivable		\$150,000.00	
	10	Cash			\$150,000.00

## Figure 11

Review each invoice, and create the proper journal entry by dragging the appropriate accounts from the account list to the Journal.

Assets

Liabilities & Equity

Revenues

Expenses

379	Payroll Taxes Accrued
380	Employee Benefit Cost Accrued
381	Other Taxes Accrued
391	Accrued Expenses
401	Deferred Income
419	Reserve for Sundry Losses
421	Reserve for Replacement
462	Foreign Currency Translation Adj
471	Paid-in Capital
481	Retained Earnings 1/1

**Paid in Cash**

Account Number: 001362  
 Invoice Number: 5438169  
 Invoice Date: 01/24  
 Amount Due: \$700.00

--- Please detach and return this portion with your payment ---

**Summary of Charges**

Phone Bill: \$660.37  
 Tax: \$39.63  
 Total Amount Due: \$700.00

Back 3 of 22 Next

Date	Ent.#	Accounts	Journal - Y1	DR	CR
1/31	3	8506 Utilities Expense		\$700.00	
		10 Cash			\$700.00

Figure 12

## Team Feedback

In looking at your first three journal entries:

- Source document 1 is journalized incorrectly. Consider what accounts are affected when cash is received by the business.
- You have incorrectly journalized source document 2. Take another look at the transaction details.
- You have correctly recognized source document 3 as an expense. However, you need to select a different expense account for your entry.

Close

0.000B

Figure 13

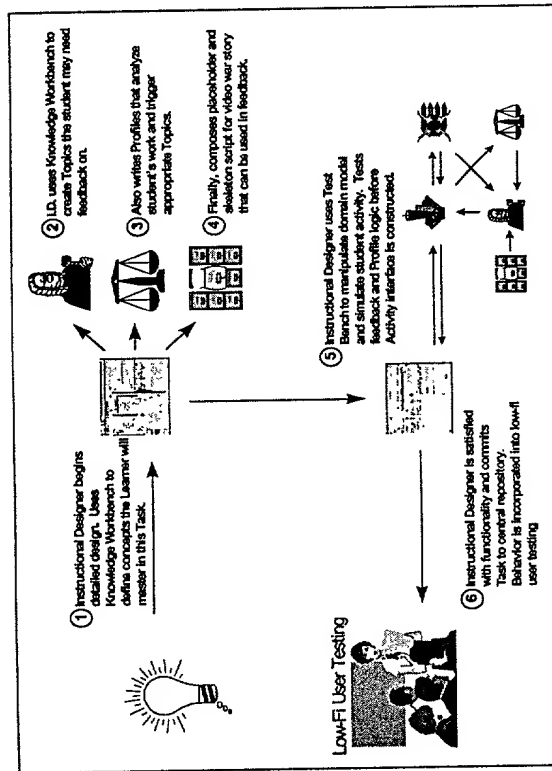


FIGURE 14

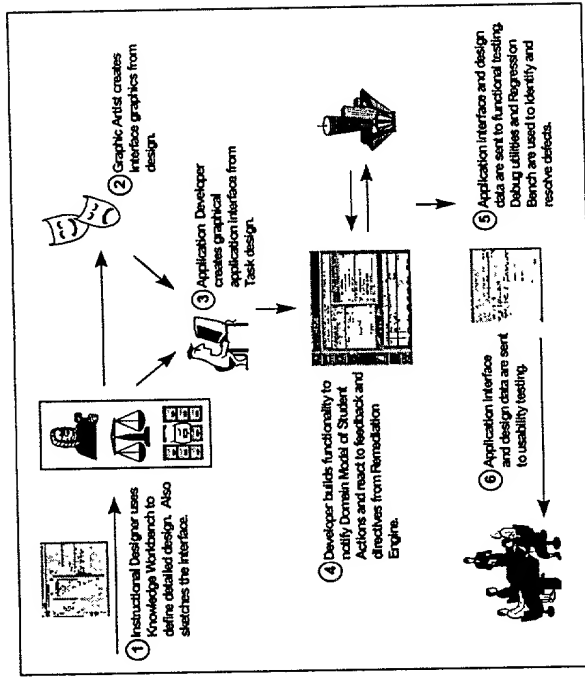


FIGURE 15



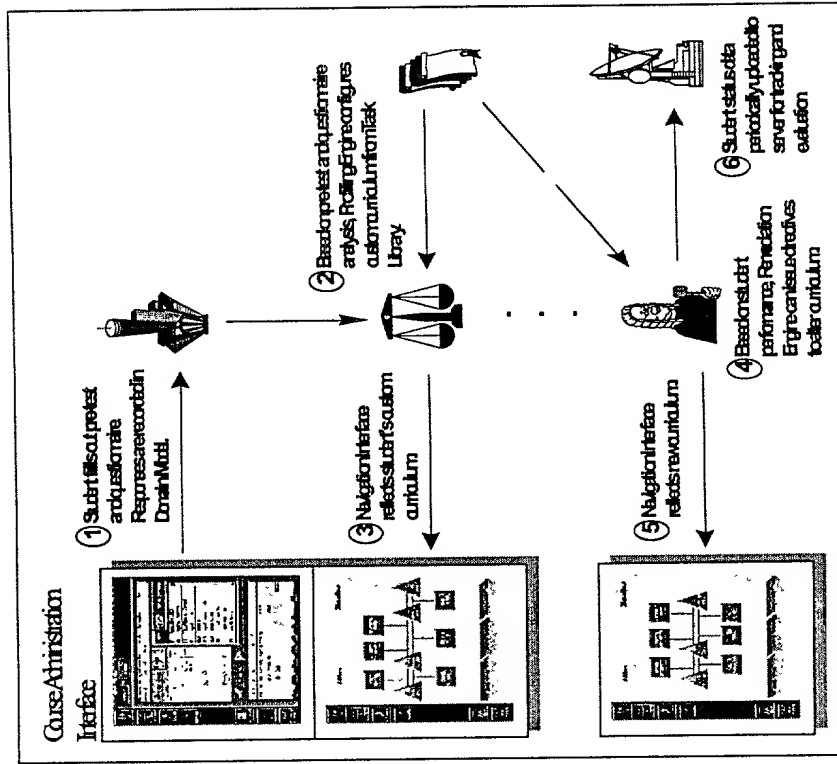


FIGURE 16

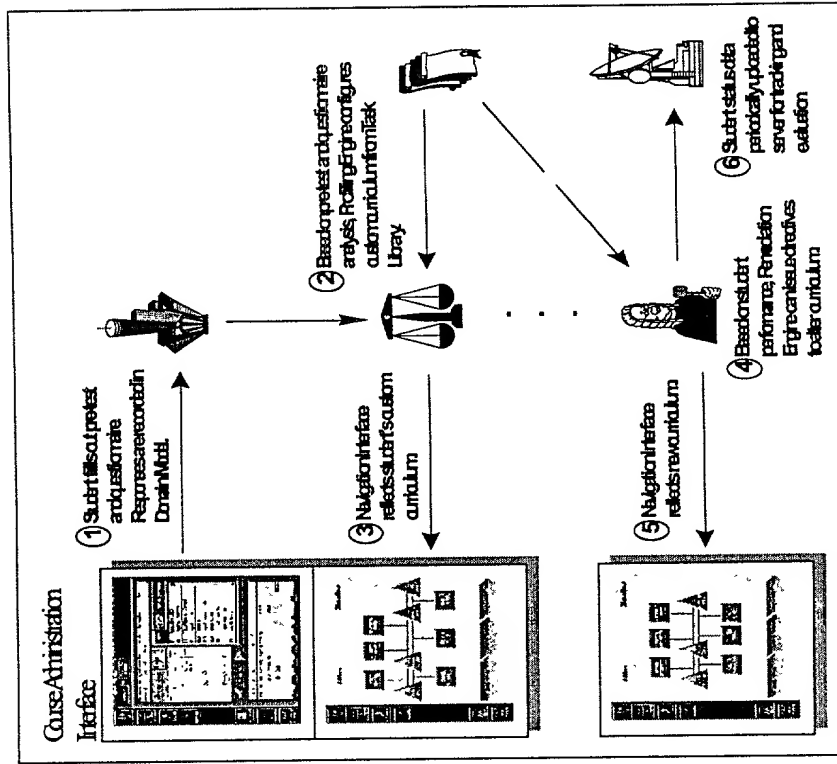


Figure 17

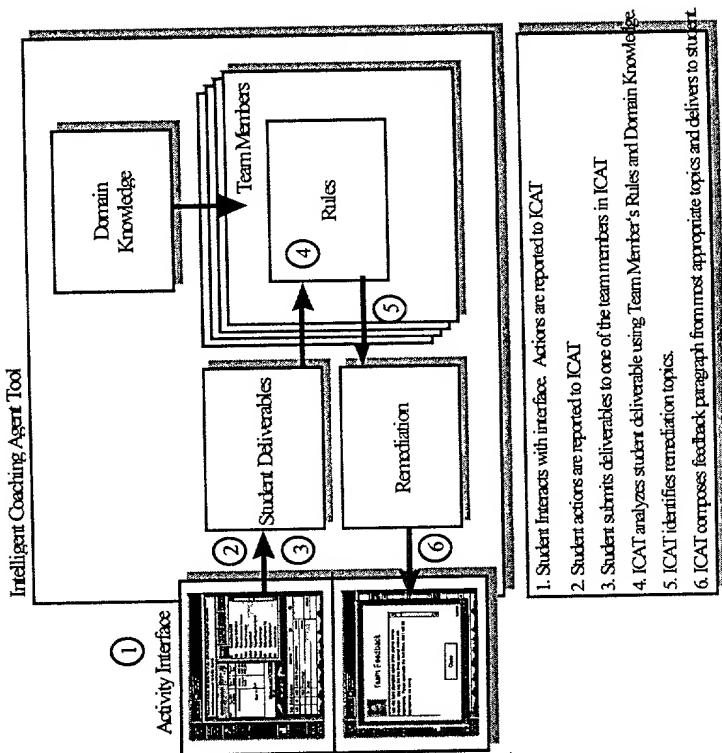


FIGURE 19

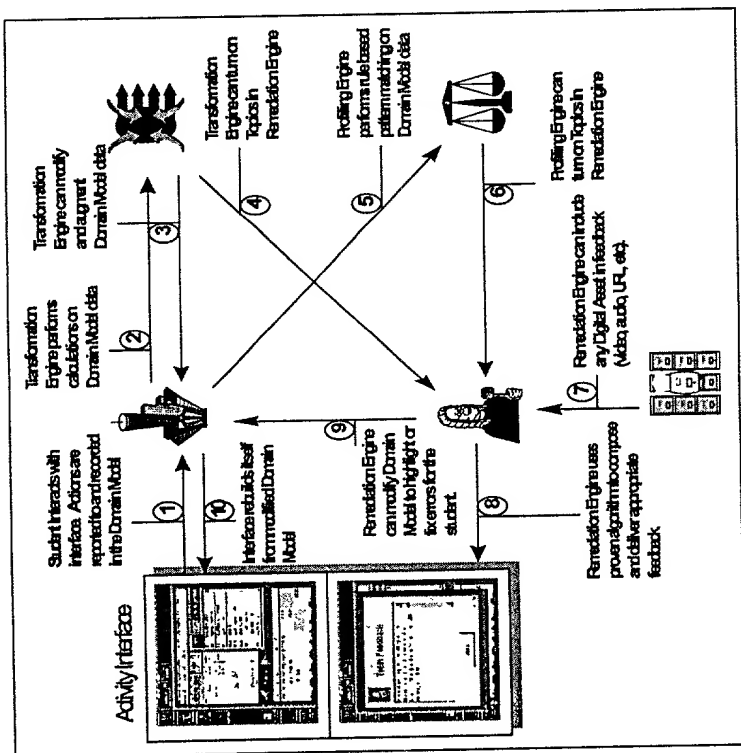


FIGURE 18

Review each invoice, and create the proper journal entry by dragging the appropriate accounts from the account list to the Journal.

**COUNTRYWIDE INSURANCE**  
Billing Date: 1/1/3  
Acct #: 0793  
Inv #: 793-237

Item	Description of Services	Dates of Services	Amount Due
1	Business Insurance	January February March	\$100.00 \$100.00 \$100.00

*Paid in Cash*

Please pay this amount: **\$300.00**  
Date Due: **12 of 22**

**Assets**

**Liabilities & Equity**

**Revenues**

**Expenses**

8460 Land, Bldg & Lg Equip Rental Exp

8480 Insurance Expense

8502 Standard Tools Expense

8504 Office Supplies Expense

8506 Utilities Expense

8508 Telephone Expense

8510 Legal Fee Expense

8512 Professional Fee Expense

8514 Misc Services Expense

8520 Small Equipment Rental Expense

Date

Ent.#

Accounts

Journal - Y1

DR

CR

1/31	12	120.1 Prepaid Insurance		\$200.00	
		8480 Insurance Expense		\$100.00	
		10 Cash			\$300.00

FIGURE 20

**#1 Gt ContrID**

8480 Insurance Expense=ID#1202

Crdr fctd-ID#3022

**#2 M&E napping**

ID#1202 napping totagt ID#3022

**Date**

**Ent.#**

**Accounts**

**Journal - Y1**

**DR**

**CR**

1/31	12	120.1 Prepaid Insurance		\$200.00	
		8480 Insurance Expense		\$100.00	
		10 Cash			\$300.00

**Assets**

**Liabilities & Equity**

**Revenues**

**Expenses**

8460 Land, Bldg & Lg Equip Rental Exp

8480 Insurance Expense

8502 Standard Tools Expense

8504 Office Supplies Expense

8506 Utilities Expense

8508 Telephone Expense

8510 Legal Fee Expense

8512 Professional Fee Expense

8514 Misc Services Expense

8520 Small Equipment Rental Expense

Date

Ent.#

Accounts

Journal - Y1

DR

CR

1/31	12	120.1 Prepaid Insurance		\$200.00	
		8480 Insurance Expense		\$100.00	
		10 Cash			\$300.00

FIGURE 21

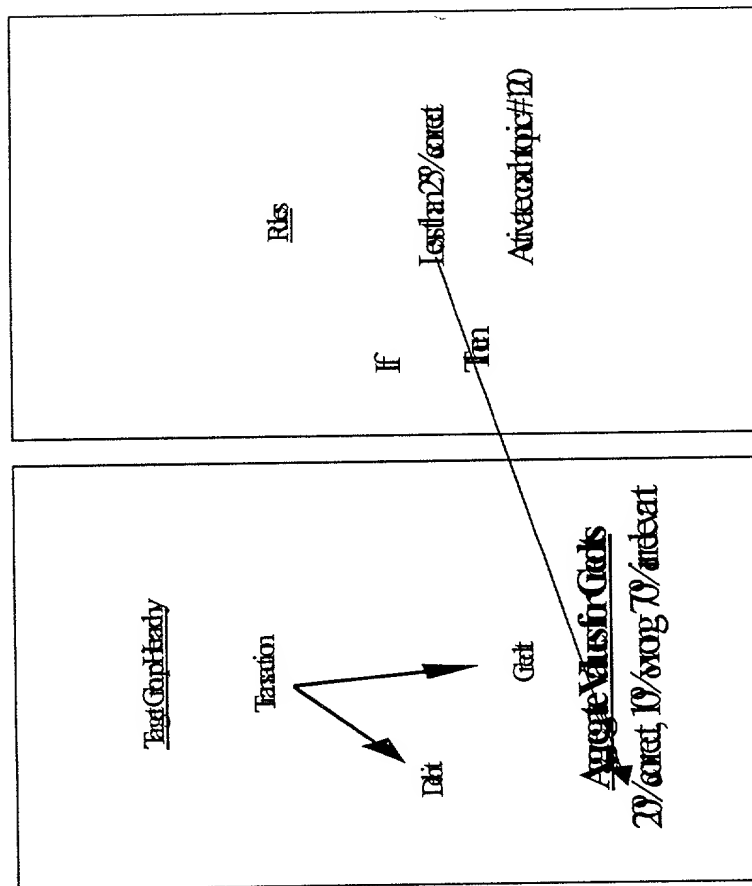


FIGURE 22

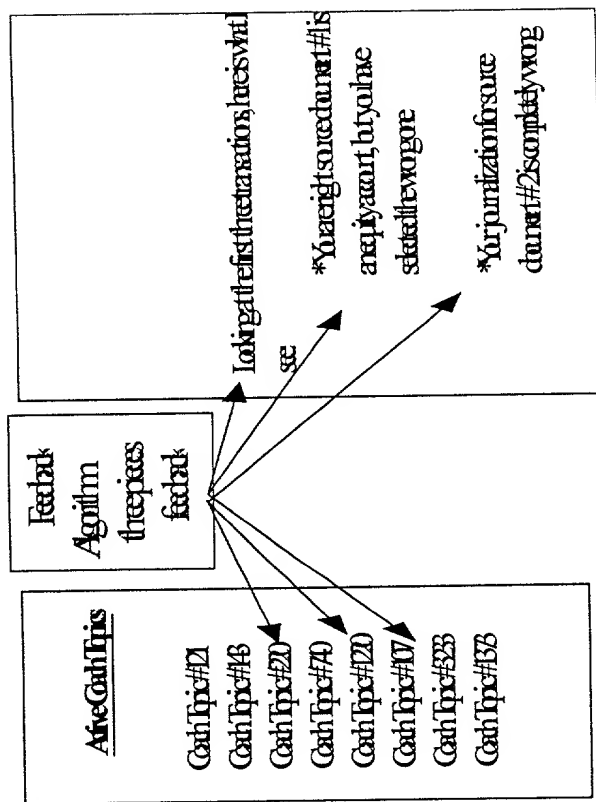


FIGURE 23

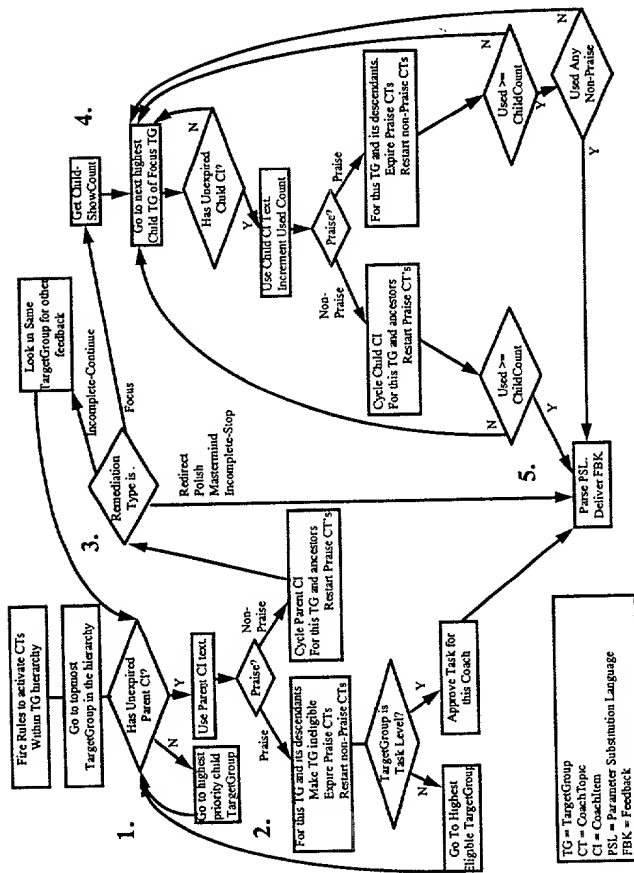


FIGURE 24

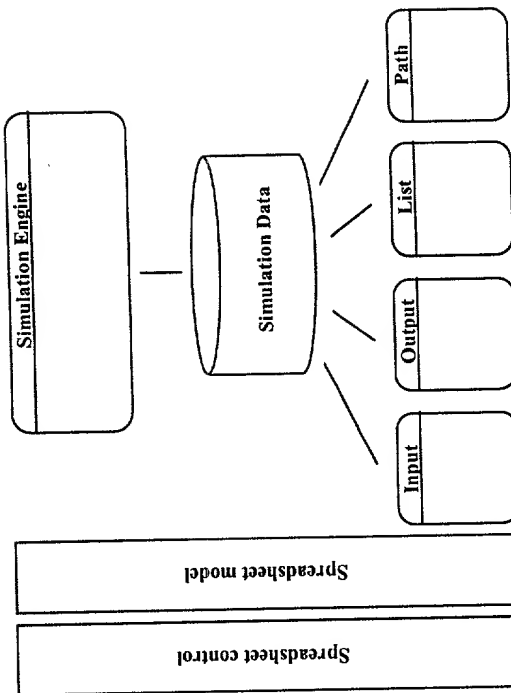


FIGURE 25

The List						
A	B	C	D	E	F	G
13	Question 3					
14	In a hardware store you can find these products:					
15		hammer		\$13.00		
16		saw		\$15.00		
17		screwdriver		\$7.00		
18		chisel		\$4.00		
19		pail		\$12.50		
20		sandpaper		\$0.50		
21	Select the maximum number of products so that the total is closest to \$20.00					
22						
23			Description			
24	~MyList-1211	\$7.00	screwdriver			
25	~MyList-1213	\$12.50	pail			
26	~MyList-1214	\$0.50	sandpaper			
27						
28						
29						
30						

FIGURE 26

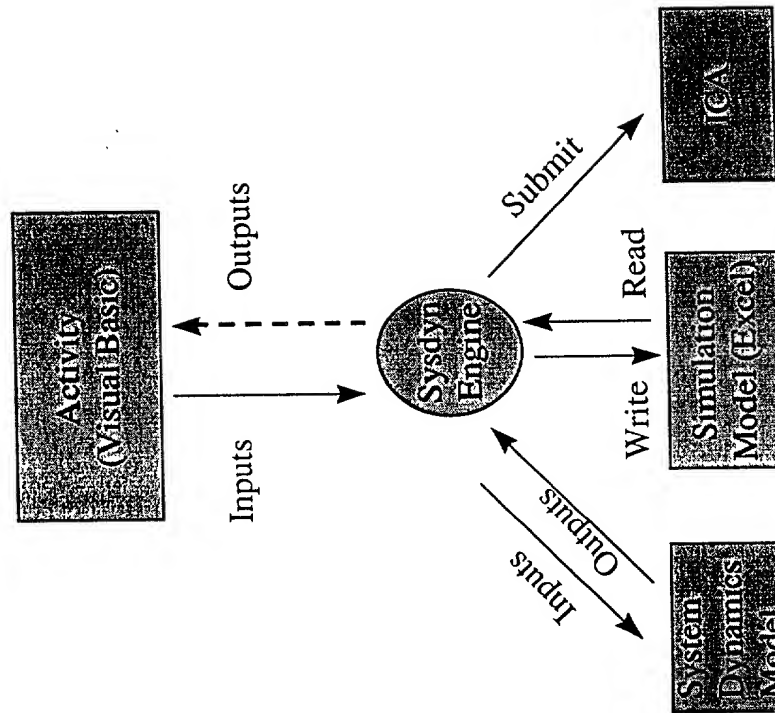


FIGURE 27

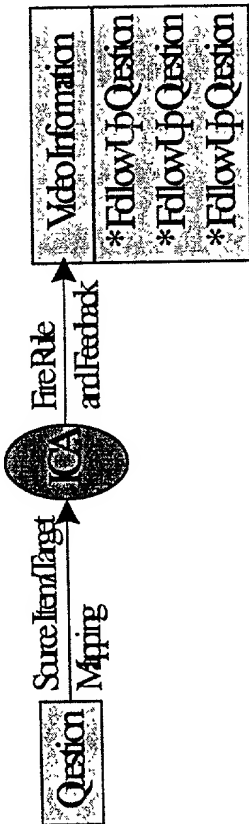


FIGURE 28

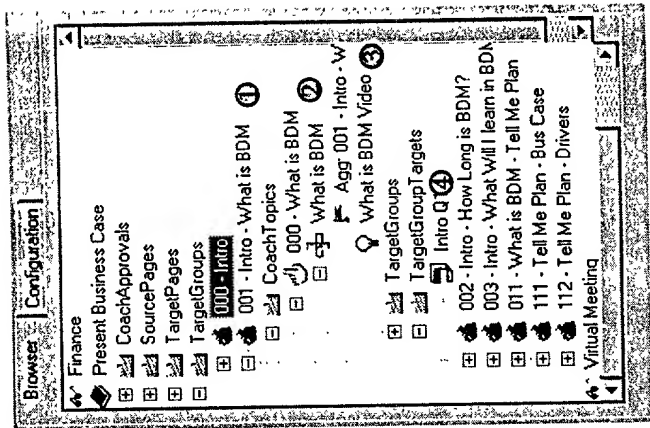


FIGURE 29

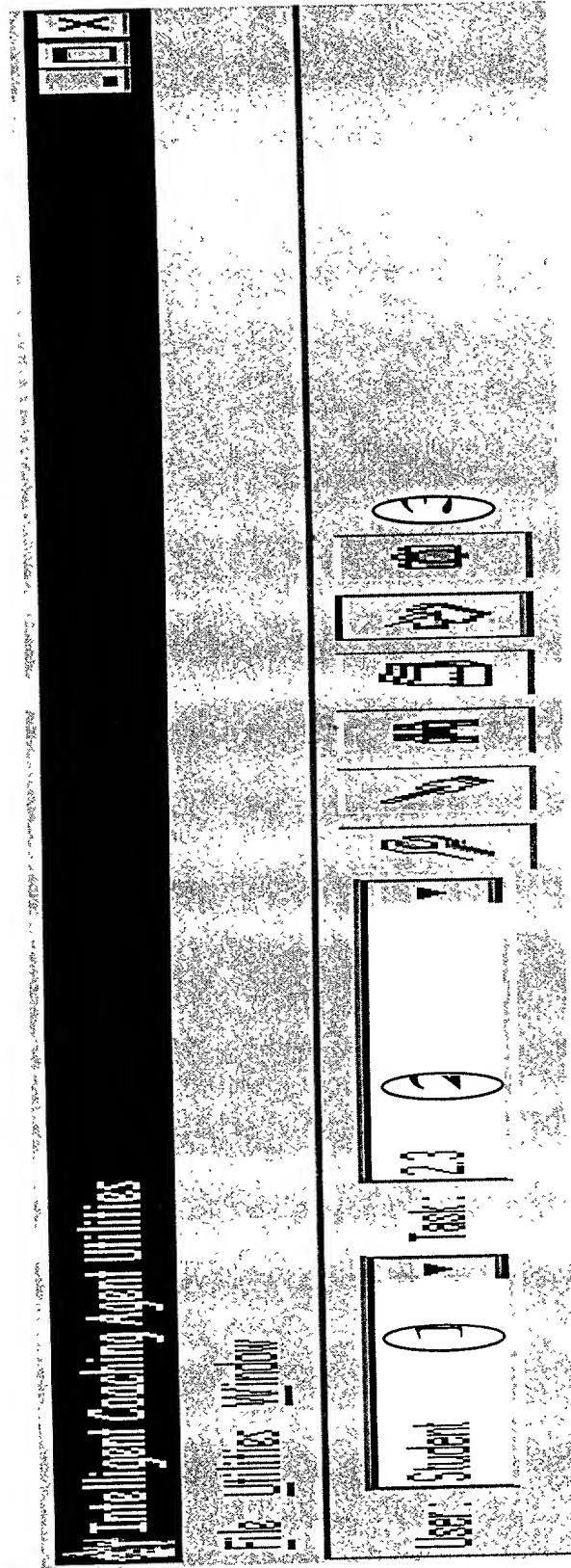


FIGURE 30